
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Frequently Asked Questions

Data Mailbox

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- 1. Where can I find a listing of the submission dates for the various data extracts that must be submitted to the State?**

At the beginning of each calendar year, the Department of Local Government Finance ("Department") issues a memo that includes the data submission deadlines for the next calendar year. The data submission calendar can be found at <http://www.in.gov/dlgf/2385.htm>.

While the dates contained in these memos represent the deadlines that allow the county to have the *best chance at on-time billing*, counties are encouraged to submit their data if the data are available earlier. By submitting data in advance of the stated deadline, the Department and the Legislative Services Agency ("LSA") will be able to provide the county with more timely feedback on data compliancy. The county will also have more opportunity to address any issues that may exist in the data while still remaining on track for on-time billing.

- 2. I have heard about the Data Upload Tool but have never used it. Where can I find more information on the Data Upload Tool and what it can be used for?**

The Data Upload Tool is a joint product of the Department and LSA, in partnership with the Indiana Business Research Center ("IBRC"). It allows for testing of required data submissions before official submission and provides a method for submitting data files to the Department and LSA. More information on the Data Upload Tool can be found at <http://www.in.gov/dlgf/5626.htm>, which can be accessed by clicking the Access Data Upload Application Here button on the Department Website.

The Department and LSA strongly encourage counties to use the Data Upload Tool to both test and submit the required data files. By testing for compliance with review standards, counties can address potential issues with their data prior to receiving an official compliance report. Testing data can cut down on the time required for data compliance reviews and can allow the county to receive feedback more quickly on the status of their data submissions. Submission of

data through the Data Upload Tool also improves the efficiency of data compliance reviews by allowing both the Department and LSA to quickly access the data.

3. Whom should I contact when I have questions on the Data Upload Tool?

Questions pertaining to the Data Upload Tool can be directed to Lia Treffman (ltreffma@iga.in.gov or 317-234-9142) or Mike Squires (msquires@iga.in.gov or 317-233-9456) with LSA. To obtain a username and password for the Data Upload Tool, please email your request to data@dlgf.in.gov.

4. Whom should I contact when I have general questions regarding data submissions and data compliance?

General questions pertaining to data submissions and data compliance can be directed to Matt Parkinson (mparkinson@dlgf.in.gov or 317-232-3759) or David Lusan (dlusan@iga.in.gov or 317-232-9592).

5. How should we handle assessed values and property class codes for governmental and not-for-profit parcels?

The Department expects to see government-owned parcels (Property Class Codes 600-669) with gross assessed values as “zero” when the county exports data files to the Department and LSA, and when the values are rolled to the auditor, except in rare instances where the property is not used or occupied by the owner. (See IC 6-1.1-11-9: “No assessment shall be made of property which is owned by the government of the United States, this state, an agency of this state, or a political subdivision of this state if the property is used, and in the case of real property occupied by the owner.”)

The Department is aware that most counties retain government-owned assessed values in their CAMA system for various informational purposes. In these cases, county officials should work with their IT staff/vendor to ensure these records are “zeroed” out when completing the roll to the Auditor and exporting the data to the State.

Various not-for-profit and other entities that file for exemptions with the county will fall in Property Class Codes 670-699 and should be rolled and reported with their actual gross assessed values. It is the responsibility of the Auditor to deduct any values for exemptions to bring the net assessed value to zero if the proper paperwork has been filed with the county.

Ultimately, all three data submissions (Assessor Real Property, Assessor Personal Property, and Auditor Tax Data) as well as the Auditor’s Abstract should have zero government-owned property gross assessed values. These data submissions and the Abstract should also all contain the gross assessed values for the not-for-profit or other exempt entities.

6. Where can I find the most recent code lists?

The most recent Property Tax Management System Code List Manual can be found at http://www.in.gov/dlgf/files/CODE_LIST_2010_-_PAGES_SEPARATED.pdf. The code lists in this manual should be used to categorize data for property records.

7. How can I determine if a property is in the 1%, 2% or 3% circuit breaker cap?

The Department released guidance on the allocation of properties to the 1%, 2%, or 3% circuit breaker caps on December 1, 2008. (<http://www.in.gov/dlgf/files/Memo-PropertyClassCodes-and-CircuitBreakerCaps12-08.pdf>). Supplemental guidance has also been released since the 2008 memo; please check the memos section of the Department's website for additional guidance (<http://www.in.gov/dlgf/2444.htm>).

8. In the PERSPROP file, should the Principal Business Activity Code be based on the North American Industry Classification System (NAICS) 2002 Code List or the NAICS 2007 Code List?

For 2013 pay 2014 and 2014 pay 2015 tax year data submissions, only the 2007 Code List will be accepted. See http://www.in.gov/dlgf/files/111128-Personal_Property_Data_Compliance.pdf.

9. In my personal property compliance report, I have received a warning about personal property records that have no corresponding records in the POOLDATA file. These records are for special tooling, which has no pool data associated with it. How should I handle this warning?

The Department and LSA understand that special tooling records will not have any pool data associated with them. However, the PERSPROP file does not contain enough information for the Department and LSA to be able to know these records are special tooling. To address this warning, the Department recommends the county supply a spreadsheet containing a list of records that are special tooling to the Department and LSA with the PERSPROP and POOLDATA data submissions. This will allow the Department and LSA to verify that these records are special tooling. Please email this spreadsheet to both the Department and LSA at data@dlgf.in.gov and lsa.data@iga.in.gov.

10. During ratio study review, I have received comments that the assessed values submitted in the ratio study do not match the certified assessed values. This is due to appeals or corrections of error. What can I do to show the Department the difference?

Counties are encouraged to submit to the Department a spreadsheet that indicates those parcel records that have received changes in assessed value due to appeals, corrections of error, or additional assessment. By providing the Department with this file, the Department can identify why changes have occurred since the certification of assessed values. This information will be helpful for both ratio study and data compliance purposes. Please see

[http://www.in.gov/dlgf/files/100112 - Schwab Memo - 2011 Ratio Study Changes.pdf](http://www.in.gov/dlgf/files/100112_-_Schwab_Memo_-_2011_Ratio_Study_Changes.pdf) for more information on how this file would be used in the ratio study review process.

11. What are the requirements for submitting data on oil and gas records? The OILGAS file format does not provide detailed information to allow me to correctly allocate assessed value to the proper taxing districts.

The file format for the OILGAS file, as well as other standard files, can be found in the Department's 50 IAC 26 guidance. File formats may be found at [http://www.in.gov/dlgf/files/50 IAC 26 New File Formats.pdf](http://www.in.gov/dlgf/files/50_IAC_26_New_File_Formats.pdf). Oil and Gas guidance begins on page 18.

12. My county is no longer using the State Sales Disclosure Form Application. Instead, we are using a third-party vendor to track sales disclosures. How do we submit our sales disclosure information to the Department?

Sales disclosure information that is housed in a software program other than the State Sales Disclosure Form Application is to be submitted to the State on a weekly or biweekly basis. This data is to be submitted through gatewaysdf.ifionline.org, a site operated through a partnership between the Department and the IBRC. To get site information, including user name, password and specifications on how to submit your files, please send a request to gatewaySDF@dlgf.in.gov. It is the responsibility of the county to ensure that submissions are made on a weekly or biweekly basis.

13. Where can I find more information on sales disclosures? Whom should we contact if we have questions on sales disclosures?

There is a significant resource available on the Department's webpage pertaining to sales disclosures at <http://www.in.gov/dlgf/8294.htm>. This page includes links to the State Sales Disclosure Form Application as well as a lengthy frequently asked questions section and an instructional video.

After reviewing the information available at the above website, if you still have questions, you may email the Department at gatewaySDF@dlgf.in.gov. The appropriate representative of the Department will respond to your question.

14. Where can I find the memos referenced in these FAQs? Where can I find other resources?

Previously released memos, along with presentations that have been given by various representatives of the Department, can be found at <http://www.in.gov/dlgf/2444.htm>. Both the memos and the presentations may be of use to you. In particular, there are presentations available that provide more detail on data compliance reviews and what the Department and LSA are checking for when completing their reviews.